

COUNTY OF GREENWOOD, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2012

County of Greenwood, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2012

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S & B

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Greenwood County
Eureka, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Greenwood County, Eureka, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Greenwood County, Eureka, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County, Eureka, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Greenwood County, Eureka, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated September 18/, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Greenwood County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlotterbeck and Burns, LLC

June 3, 2013

Greenwood County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 114,200	2,481,109	2,458,733	136,576	159,286	295,862
Special Purpose:						
Ambulance	17,356	405,775	434,049	(10,918)	9,566	(1,352)
Appraiser's Cost	4,521	260,047	258,155	6,413	1,359	7,772
Conservation District		16,406	16,245	161		161
County Building	434,501		5,516	428,985		428,985
Direct Election	6,597	85,600	73,705	18,492	179	18,671
Economic Development	6,922	48,474	27,713	27,683	1,242	28,925
Economic Development Loan	49,096	10,272	548	58,820		58,820
Extension Council	2	114,329	113,202	1,129		1,129
Fair	1	10,956	10,849	108		108
Health	2,019	169,445	236,981	(65,517)	2,519	(62,998)
Historical Society		7,203	7,138	65		65
Mental Health	1	44,773	44,334	440		440
Intellectual Disability		27,877	27,603	274		274
Road and Bridge	311,152	1,530,851	1,514,901	327,102	58,053	385,155
Rural Fire District No. 1	5,329	205,280	202,241	8,368	7,777	16,145
Service Program for the Elderly		84,877	84,134	743		743
Special Alcohol Program	1,105	4,645	3,995	1,755		1,755
Special Bridge	131,419	31,511	28,300	134,630		134,630
Special Liability	42,667			42,667		42,667
Special Park and Recreation	1,385	685		2,070		2,070
Special Equipment Reserve	531,614	64,161	95,019	500,756		500,756
Special Noxious Weed	31,746			31,746		31,746
Special Highway	459,303	54,255	106,011	407,547		407,547
Special Machinery	291,967	300,414	222,239	370,142		370,142
Special Rural Fire Equipment	55,489	21,219	5,560	71,148		71,148
Emergency Telephone Service	50,011	88,022	51,801	86,232	116	86,348
Expendable Trusts:						
Special Auto	14,445	63,058	64,831	12,672	641	13,313
Prosecuting Attorney Training	1,690	1,377	924	2,143		2,143
Special Law Enforcement Trust	9,865	2,900		12,765		12,765
Register of Deeds Technology	25,892	10,220	6,155	29,957	759	30,716
Prosecuting Attorney Trust	4,514			4,514		4,514
Prosecuting Attorney Check Fees	6,833	706		7,539		7,539
Emergency Medical Service Grant	114	7,320	7,320	114		114
Criminal Interdiction	3,293			3,293		3,293
LEPP Grant	7,200	1,662	2,336	6,526	78	6,604
Total Primary Government (1)	<u>2,622,249</u>	<u>6,155,429</u>	<u>6,110,538</u>	<u>2,667,140</u>	<u>241,575</u>	<u>2,908,715</u>

The notes to the financial statements are an integral part of this statement.

Greenwood County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:						
Cash on Hand						5,446
Certificates of Deposit						1,825,000
Demand Deposits						961,377
State of Kansas Investment Pool						6,681,535
Less: Agency Funds						(6,564,642)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>2,908,715</u>

(1) Excluding Agency Funds

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2012:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the 2012 fiscal year.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2012

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Rural Fire Equipment Fund
Special Building Fund
Special Bridge Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Greenwood, Kansas
Notes to Financial Statements
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Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2012

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

Unencumbered cash balances exceeded the Cash Basis Law authority in the following funds and amounts:

Ambulance Fund	\$ 10,918
Health Fund	65,517

Compliance with Kansas Budget Law

No violations

Compliance with Kansas Depository Security Law

No Violations

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

Deposits and Investments

The County held the following investment as of December 31, 2012:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1 Yr.</u>	<u>Rating</u>
Kansas Municipal Investment Pool	6,681,535	6,681,535	S&P AAf/S1+

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2012.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

County of Greenwood, Kansas
Notes to Financial Statements
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At December 31, 2012, the County's carrying amount of deposits was \$2,817,128 and the bank balance was \$2,953,361. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$1,237,442 was covered by federal depository insurance and \$1,715,918 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2012, in accordance with K.S.A. 75-1120(a).

Economic Development Loan Program

During 2004, the County established a revolving fund to stimulate economic development in the form of loans to local business ventures. The initial funds were provided by grant proceeds from the Community Development Block Grant Program.

Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. A summary schedule of the loan transactions of the Economic Development Revolving Loan Fund for the year ending December 31, 2012, is presented below:

Balance	Loans	Loans		Balance
<u>1-1-11</u>	<u>Advanced</u>	<u>Forgiven</u>	<u>Repayments</u>	<u>12-31-11</u>
\$ 39,101			11,125	27,976

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2012

of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Legal Debt Limit

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Greenwood County assessed valuation at July 1, 2012 was \$56,603,609. There was no outstanding debt at December 31, 2012. The resulting legal debt margin was \$ 1,698,108. This debt limit calculation does not include the valuation of motor vehicles.

Temporary Notes

The County Issued \$200,000 temporary notes during March 2010 to help finance the Hamilton-Virgil Road Project. The details of the temporary note indebtedness is detailed below. The County Treasurer has purchased the temporary notes as part of her idle fund investments.

Capital Leases

The County is a party to four lease purchase agreements regarding six motor graders, two ambulances, a tractor-mower pair and five fire trucks. Total unpaid principal balance at December 31, 2012 was in the amount of \$309,010. Details of the leases are displayed below.

Changes in long-term liabilities for the fiscal year were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance end of Year	Interest Paid
<u>Temporary Notes:</u>									
2010 Series	4.00	3/24/2010	200,000	3/24/2013	100,000		100,000	-	6,011
<u>Capital Leases:</u>									
6 Motor Graders	4.86	10/22/2007	249,534	10/20/2012	54,738		54,738	-	2,667
2 Ambulances	4.53	11/8/2007	164,374	3/1/2011	-			-	
Mower	5.10	5/12/2008	92,271	3/1/2012	24,577		24,577	-	1,257
5 Fire Trucks	3.21	7/25/2011	229,695	7/25/2016	229,695		43,068	186,627	7,393
Total Capital Leases			735,874		309,010	-	122,383	186,627	11,317
Total Long-Term Liabilities			935,874		409,010	-	222,383	186,627	17,328

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2012

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Totals</u>
Principal:					
Capital Leases:					
5 Fire Trucks	44,470	45,898	47,371	48,888	186,627
Total Capital Leases	44,470	45,898	47,371	48,888	186,627
Total Long-Term Liabilities	44,470	45,898	47,371	48,888	186,627
Interest:					
Capital Leases:					
5 Fire Trucks	5,991	4,563	3,090	1,574	15,218
Total Capital Leases	5,991	4,563	3,090	1,574	15,218
Total Long-Term Liabilities	5,991	4,563	3,090	1,574	15,218

Other Employee Benefits

Vacation and Sick Pay

An employee shall be permitted to accrue unused vacation time; provided, however, said accrual shall never exceed 120 hours. Unused vacation time exceeding the maximum amount which may be accrued shall be forfeited and the employee shall not be compensated for said unused vacation time. At the time of termination of said employee all unused accrued vacation shall be paid to employee. No employee may accumulate more than 720 hours of sick leave. Until termination of employment by reason of retirement, resignation or discharge without cause, the employee shall be paid for accumulated and unused sick leave as follows:

<u>Length of Employment Completed</u>	<u>Pay Factor Based on Wage At Time of Termination</u>
5 to 10 years	25% of accumulated hours
11 to 20 years	50% of accumulated hours
21 years or more	75% of accumulated hours

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Rural Fire District Fund	RFD Special Equipment Reserve Fund	\$ 7,968
General Fund	Special Equipment Reserve Fund	30,000
Special Auto Fund	General Fund	15,518
Road and Bridge Fund	Special Machinery Fund	300,000
Road and Bridge Fund	Special Highway Fund	54,255

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any,

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2012

of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 5 **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 **Closure and Postclosure Care Costs of Landfill**

The County operated a municipal solid waste landfill through the third quarter of 2001. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Final cover was completed during the 2002 fiscal year and the associated closure costs were incurred and paid during that same fiscal period. Engineering estimates of post closure costs over the remaining twenty-three years of the original thirty year period are in the amount of \$179,408. Actual post closing costs may be higher due to inflation, changes in technology, or changes in regulations.

The county prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the county had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$179,408 would have been recognized.

The County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations. As of December 31, 2012 the County meets the criteria set forth by financial assurance test alternative IB.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of bonds, or both.

Greenwood County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 2,474,242		2,474,242	2,458,733	15,509
Special Revenue:					
Ambulance	494,815		494,815	434,049	60,766
Appraiser's Cost	268,313		268,313	258,155	10,158
Conservation District	16,500		16,500	16,245	255
Direct Election	86,580		86,580	73,705	12,875
Economic Development	51,294		51,294	27,713	23,581
Extension Council	115,000		115,000	113,202	1,798
Fair	11,000		11,000	10,849	151
Health	246,400		246,400	236,981	9,419
Historical Society	7,300		7,300	7,138	162
Mental Health	45,000		45,000	44,334	666
Intellectual Disability	28,000		28,000	27,603	397
Road and Bridge	1,688,472		1,688,472	1,514,901	173,571
Rural Fire District No. 1	208,211		208,211	202,241	5,970
Service Program for the Elderly	85,500		85,500	84,134	1,366
Special Alcohol Program	11,000		11,000	3,995	7,005
Special Bridge	83,400		83,400	28,300	55,100
Special Liability	42,659		42,659		42,659
Special Park and Recreation	4,000		4,000		4,000
Special Noxious Weed	32,000		32,000		32,000
Emergency Telephone Service	95,000	40,669	135,669	51,801	83,868
Totals	<u>6,094,686</u>	<u>40,669</u>	<u>6,135,355</u>	<u>5,594,079</u>	<u>541,276</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,804,303	1,982,311	1,955,744	26,567
Motor Vehicle Tax	224,192	224,939	235,528	(10,589)
Recreational Vehicle Tax	4,108	3,935	4,264	(329)
Delinquent Tax	43,112	37,393	26,728	10,665
16/20 M Truck Tax			20,359	(20,359)
In Lieu of Tax	27,836	28,400	12,619	15,781
Mineral Production Tax	4,251	7,315	4,000	3,315
Interest on Tax	43,439	38,180	40,000	(1,820)
Total Taxes	<u>2,151,241</u>	<u>2,322,473</u>	<u>2,299,242</u>	<u>23,231</u>
Intergovernmental				
Emergency Preparedness Grant	3,355			
Local Alcoholic Liquor Tax	846	685	1,500	(815)
Total Intergovernmental	<u>4,201</u>	<u>685</u>	<u>1,500</u>	<u>(815)</u>
Licenses, Fees, and Permits				
Mortgage Registration	41,777	36,914	35,000	1,914
Officer Fees	40,849	37,300	30,000	7,300
Landfill Fees	7,899	12,505	7,500	5,005
Diversion Fees			10,000	(10,000)
Total Licenses, Fees, and Permits	<u>90,525</u>	<u>86,719</u>	<u>82,500</u>	<u>4,219</u>
Use of Money and Property				
Interest on Investments	<u>14,053</u>	<u>12,336</u>	<u>10,000</u>	<u>2,336</u>
Transfers				
Operating Transfers In	<u>7,682</u>	<u>15,518</u>	<u>6,000</u>	<u>9,518</u>
Miscellaneous				
Sale of Surplus Property		6,212		6,212
Reimbursed Expense		15,669		15,669
Other	6,343	21,497		21,497
Total Miscellaneous	<u>6,343</u>	<u>43,378</u>		<u>43,378</u>
Total Cash Receipts / Revenue	<u>2,274,045</u>	<u>2,481,109</u>	<u>2,399,242</u>	<u>81,867</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	42,165	38,915	40,320	1,405
Contractual Services	3,477	476	3,000	2,524
Commodities	219	170	2,100	1,930
Employee Benefits	5,001	4,192	3,219	(973)
Total County Commission	<u>50,862</u>	<u>43,753</u>	<u>48,639</u>	<u>4,886</u>
County Clerk				
Personal Services	82,452	76,680	72,283	(4,397)
Contractual Services	5,370	3,353	7,025	3,672
Commodities	4,835	2,084	6,000	3,916
Employee Benefits	40,904	35,255	42,892	7,637
Reimbursed Expense	(892)	(55)		55
Total County Clerk	<u>132,669</u>	<u>117,317</u>	<u>128,200</u>	<u>10,883</u>
County Treasurer				
Personal Services	73,685	73,932	75,840	1,908
Contractual Services	7,296	11,712	11,000	(712)
Commodities	4,036	5,976	5,600	(376)
Employee Benefits	47,959	46,863	48,483	1,620
Reimbursed Expense	(736)	(538)		538
Total County Treasurer	<u>132,240</u>	<u>137,945</u>	<u>140,923</u>	<u>2,978</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	96,444	96,058	101,380	5,322
Contractual Services		6,879	4,836	12,000	7,164
Commodities		6,252	3,222	4,000	778
Capital Outlay		1,923			
Employee Benefits		49,128	45,585	52,097	6,512
Reimbursed Expense	(355)	(593)		593
Total County Attorney		<u>160,271</u>	<u>149,108</u>	<u>169,477</u>	<u>20,369</u>
Register of Deeds					
Personal Services		58,169	53,574	53,439	(135)
Contractual Services		3,094	3,090	3,840	750
Commodities		1,443	656	2,100	1,444
Employee Benefits		32,914	31,246	32,669	1,423
Reimbursed Expense	(7,603)	(4,479)	(2,800)	1,679
Total Register of Deeds		<u>88,017</u>	<u>84,087</u>	<u>89,248</u>	<u>5,161</u>
Unified Court					
Contractual Services		70,513	92,237	106,200	13,963
Commodities		7,825	7,683	6,000	(1,683)
Capital Outlay		7,897	3,921	3,000	(921)
Reimbursed Expense	(6,277)	(7,503)		7,503
Total Unified Court		<u>79,958</u>	<u>96,338</u>	<u>115,200</u>	<u>18,862</u>
Courthouse General					
Personal Services		52,223	60,969	50,128	(10,841)
Contractual Services		292,748	448,539	263,568	(184,971)
Commodities		27,890	48,247	30,000	(18,247)
Capital Outlay		18,022			
Employee Benefits		23,838	20,132	19,317	(815)
Reimbursed Expense	(8,548)	(11,541)		11,541
Total Courthouse General		<u>406,173</u>	<u>566,346</u>	<u>363,013</u>	<u>(203,333)</u>
County Counselor					
Contractual Services		<u>22,596</u>	<u>25,214</u>	<u>25,150</u>	<u>(64)</u>
Professional Services					
Contractual Services		<u>2,500</u>		<u>2,500</u>	<u>2,500</u>
Total General Government		<u>1,075,286</u>	<u>1,220,108</u>	<u>1,082,350</u>	<u>(137,758)</u>
Public Safety					
Sheriff					
Personal Services		660,609	647,118	654,875	7,757
Contractual Services		52,827	107,579	104,950	(2,629)
Commodities		150,224	175,320	215,000	39,680
Capital Outlay		45,050	8,790		(8,790)
Employee Benefits		354,926	343,935	398,892	54,957
Reimbursed Expense	(225,148)	(221,282)	(244,400)	(23,118)
Total Sheriff		<u>1,038,488</u>	<u>1,061,460</u>	<u>1,129,317</u>	<u>67,857</u>
Juvenile Detention					
Contractual Services		<u>8,164</u>	<u>1,840</u>	<u>15,000</u>	<u>13,160</u>
Emergency Preparedness					
Personal Services		9,448	3,096	8,950	5,854
Contractual Services		3,456	1,457	1,400	(57)
Commodities		376	556	1,200	644
Employee Benefits		1,447	1,086	2,339	1,253
Total Emergency Preparedness		<u>14,727</u>	<u>6,195</u>	<u>13,889</u>	<u>7,694</u>
Crisis Centers					
Total Public Safety		<u>1,061,379</u>	<u>1,069,495</u>	<u>1,158,206</u>	<u>88,711</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Agriculture				
Noxious Weed				
Personal Services	\$ 29,327	29,117	30,202	1,085
Contractual Services	11,851	9,236	13,330	4,094
Commodities	134,260	171,298	191,250	19,952
Employee Benefits	14,178	15,566	13,581	(1,985)
Reimbursed Expense	(115,759)	(153,612)	(170,000)	(16,388)
Total Noxious Weed	<u>73,857</u>	<u>71,605</u>	<u>78,363</u>	<u>6,758</u>
Sanitation				
Landfill				
Personal Services	13,739	20,799	12,180	(8,619)
Contractual Services	22,740	18,217	25,500	7,283
Commodities	3,153	3,736	9,450	5,714
Employee Benefits	655	1,055	7,664	6,609
Total Landfill	<u>40,287</u>	<u>43,807</u>	<u>54,794</u>	<u>10,987</u>
Recycling				
Personal Services	5,777	8,292	2,596	(5,696)
Contractual Services	5,494	1,039	6,500	5,461
Commodities	5,690	5,758	6,000	242
Employee Benefits	340	220	1,633	1,413
Total Recycling	<u>17,301</u>	<u>15,309</u>	<u>16,729</u>	<u>1,420</u>
Household Hazardous Waste				
Contractual Services	3,586	2,309	8,800	6,491
Commodities	30	6,100		(6,100)
Total Household Hazardous Waste	<u>3,616</u>	<u>8,409</u>	<u>8,800</u>	<u>391</u>
Total Sanitation	<u>61,204</u>	<u>67,525</u>	<u>80,323</u>	<u>12,798</u>
Capital Expenditures				
Equipment				
Capital Outlay			75,000	75,000
Transfers				
Operating Transfers Out	105,000	30,000		(30,000)
Total Expenditures and Transfers	<u>2,376,726</u>	<u>2,458,733</u>	<u>2,474,242</u>	<u>15,509</u>
Receipts Over (Under)				
Expenditures and Transfers	(102,681)	22,376		
Unencumbered Cash, Beginning	205,461	114,200		
Prior Year Encumbr. Cancelled	11,420			
Unencumbered Cash, Ending	<u>114,200</u>	<u>136,576</u>		

Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	105,350	107,772	106,149	1,623
Motor Vehicle Tax		13,529	13,421	13,775	(354)
Recreational Vehicle Tax		247	235	249	(14)
Delinquent Tax		2,386	1,833	1,563	270
16/20 M Truck Tax				1,191	(1,191)
In Lieu of Tax				738	(738)
Total Taxes		<u>121,512</u>	<u>123,261</u>	<u>123,665</u>	<u>(404)</u>
Licenses, Fees, and Permits					
Service Fees		<u>356,538</u>	<u>282,515</u>	<u>347,150</u>	<u>(64,635)</u>
Miscellaneous					
Other		<u>76</u>	<u>(1)</u>		<u>(1)</u>
Total Cash Receipts / Revenue		<u>478,126</u>	<u>405,775</u>	<u>470,815</u>	<u>(65,040)</u>
Expenditures and Transfers					
Public Safety					
Personal Services		220,730	220,563	233,902	13,339
Contractual Services		47,870	47,830	73,600	25,770
Commodities		43,243	42,166	54,500	12,334
Capital Outlay		63,586	37,355	40,000	2,645
Employee Benefits		90,770	96,583	95,813	(770)
Reimbursed Expense	(<u>2,549)</u>	<u>(10,448)</u>	<u>(3,000)</u>	<u>7,448</u>
Total Public Safety		<u>463,650</u>	<u>434,049</u>	<u>494,815</u>	<u>60,766</u>
Transfers					
Operating Transfers Out		<u>38,000</u>			
Total Expenditures and Transfers		<u>501,650</u>	<u>434,049</u>	<u>494,815</u>	<u>60,766</u>
Receipts Over (Under)					
Expenditures and Transfers	(23,524)	(28,274)		
Unencumbered Cash, Beginning		<u>40,880</u>	<u>17,356</u>		
Unencumbered Cash, Ending		<u>17,356</u>	<u>(10,918)</u>		

Appraiser's Cost Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	239,597	226,086	222,972	3,114
Motor Vehicle Tax		28,190	29,286	31,264	(1,978)
Recreational Vehicle Tax		518	512	566	(54)
Delinquent Tax		4,899	4,163	3,548	615
16/20 M Truck Tax				2,702	(2,702)
In Lieu of Tax				1,675	(1,675)
Total Cash Receipts / Revenue		<u>273,204</u>	<u>260,047</u>	<u>262,727</u>	<u>(2,680)</u>
Expenditures and Transfers					
General Government					
Personal Services		142,794	139,602	144,842	5,240
Contractual Services		30,736	32,860	33,000	140
Commodities		9,142	9,760	10,000	240
Employee Benefits		82,020	82,185	83,471	1,286
Reimbursed Expense	(4,525)	(6,252)	(3,000)	3,252
Total General Government		<u>260,167</u>	<u>258,155</u>	<u>268,313</u>	<u>10,158</u>
Transfers					
Operating Transfers Out		13,000			
Total Expenditures and Transfers		<u>273,167</u>	<u>258,155</u>	<u>268,313</u>	<u>10,158</u>
Receipts Over (Under)					
Expenditures and Transfers		38	1,892		
Unencumbered Cash, Beginning		<u>4,483</u>	<u>4,521</u>		
Unencumbered Cash, Ending		<u>4,521</u>	<u>6,413</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	14,206	14,336	14,098	238
Motor Vehicle Tax		1,817	1,786	1,853	(67)
Recreational Vehicle Tax		33	31	34	(3)
Delinquent Tax		312	253	210	43
16/20 M Truck Tax				160	(160)
In Lieu of Tax				99	(99)
Total Cash Receipts / Revenue		<u>16,368</u>	<u>16,406</u>	<u>16,454</u>	<u>(48)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>16,486</u>	<u>16,245</u>	<u>16,500</u>	<u>255</u>
Total Expenditures and Transfers		<u>16,486</u>	<u>16,245</u>	<u>16,500</u>	<u>255</u>
Receipts Over (Under)					
Expenditures and Transfers	(118)	161		
Unencumbered Cash, Beginning		<u>118</u>			
Unencumbered Cash, Ending		<u><u>118</u></u>	<u><u>161</u></u>		

Greenwood County, Kansas
County Building Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 7 of 39

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Capital Outlay	47,147	5,516
Total Expenditures and Transfers	47,147	5,516
Receipts Over (Under)		
Expenditures and Transfers	(47,147)	(5,516)
Unencumbered Cash, Beginning	481,648	434,501
Unencumbered Cash, Ending	434,501	428,985

Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	47,494	79,327	78,670	657
Motor Vehicle Tax		3,868	5,435	6,220	(785)
Recreational Vehicle Tax		71	95	113	(18)
Delinquent Tax		847	743	706	37
16/20 M Truck Tax				538	(538)
In Lieu of Tax				333	(333)
Total Cash Receipts / Revenue		<u>52,280</u>	<u>85,600</u>	<u>86,580</u>	<u>(980)</u>
Expenditures and Transfers					
General Government					
Personal Services		19,874	17,124	17,433	309
Contractual Services		19,492	47,558	59,750	12,192
Commodities		3,909	4,611	5,500	889
Capital Outlay				1,500	1,500
Employee Benefits		2,408	4,723	2,397	(2,326)
Reimbursed Expense			(311)		311
Total Expenditures and Transfers		<u>45,683</u>	<u>73,705</u>	<u>86,580</u>	<u>12,875</u>
Receipts Over (Under)					
Expenditures and Transfers		6,597	11,895		
Unencumbered Cash, Beginning			6,597		
Unencumbered Cash, Ending		<u>6,597</u>	<u>18,492</u>		

Greenwood County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 9 of 39

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 32,993	43,684	43,190	494	
Motor Vehicle Tax	4,333	4,087	4,293	(206)	
Recreational Vehicle Tax	80	71	78	(7)	
Delinquent Tax	767	632	487	145	
16/20 M Truck Tax			371	(371)	
In Lieu of Tax			230	(230)	
Total Cash Receipts / Revenue	<u>38,173</u>	<u>48,474</u>	<u>48,649</u>	<u>(175)</u>	
Expenditures and Transfers					
Economic Development					
Personal Services	20,910		28,123	28,123	
Contractual Services	7,525	32,066	9,959	(22,107)	
Commodities	477	1,361	1,400	39	
Employee Benefits	11,992	97	16,817	16,720	
Reimbursed Expense	(3,839)	(5,811)	(5,005)	806	
Total Economic Development	<u>37,065</u>	<u>27,713</u>	<u>51,294</u>	<u>23,581</u>	
Transfers					
Operating Transfers Out	2,500				
Total Expenditures and Transfers	<u>39,565</u>	<u>27,713</u>	<u>51,294</u>	<u>23,581</u>	
Receipts Over (Under)					
Expenditures and Transfers	(1,392)	20,761			
Unencumbered Cash, Beginning	8,314	6,922			
Unencumbered Cash, Ending	<u>6,922</u>	<u>27,683</u>			

Greenwood County, Kansas
Economic Development Loan Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Loan Repayment	\$ 7,138	10,272
Total Cash Receipts / Revenue	<u>7,138</u>	<u>10,272</u>
Expenditures and Transfers		
Economic Development		
Economic Development Loans	<u>720</u>	<u>548</u>
Total Expenditures and Transfers	<u>720</u>	<u>548</u>
Receipts Over (Under)		
Expenditures and Transfers	6,418	9,724
Unencumbered Cash, Beginning	<u>42,678</u>	<u>49,096</u>
Unencumbered Cash, Ending	<u><u>49,096</u></u>	<u><u>58,820</u></u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	99,708	99,891	98,451	1,440
Motor Vehicle Tax		12,517	12,455	13,014	(559)
Recreational Vehicle Tax		229	218	236	(18)
Delinquent Tax		2,110	1,765	1,477	288
16/20 M Truck Tax				1,125	(1,125)
In Lieu of Tax				697	(697)
Total Cash Receipts / Revenue		<u>114,564</u>	<u>114,329</u>	<u>115,000</u>	<u>(671)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>114,564</u>	<u>113,202</u>	<u>115,000</u>	<u>1,798</u>
Total Expenditures and Transfers		<u>114,564</u>	<u>113,202</u>	<u>115,000</u>	<u>1,798</u>
Receipts Over (Under)					
Expenditures and Transfers				1,127	
Unencumbered Cash, Beginning		<u>2</u>	<u>2</u>		
Unencumbered Cash, Ending		<u>2</u>	<u>1,129</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	9,476	9,574	9,428	146
Motor Vehicle Tax		1,222	1,191	1,237	(46)
Recreational Vehicle Tax		22	21	22	(1)
Delinquent Tax		204	170	140	30
16/20 M Truck Tax				107	(107)
In Lieu of Tax				66	(66)
Total Cash Receipts / Revenue		<u>10,924</u>	<u>10,956</u>	<u>11,000</u>	<u>(44)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>10,924</u>	<u>10,849</u>	<u>11,000</u>	<u>151</u>
Total Expenditures and Transfers		<u>10,924</u>	<u>10,849</u>	<u>11,000</u>	<u>151</u>
Receipts Over (Under)					
Expenditures and Transfers			107		
Unencumbered Cash, Beginning		<u>1</u>	<u>1</u>		
Unencumbered Cash, Ending		<u>1</u>	<u>108</u>		

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	64,683	63,121	62,316	805
Motor Vehicle Tax		7,275	7,818	8,441	(623)
Recreational Vehicle Tax		134	137	153	(16)
Delinquent Tax		1,457	1,111	958	153
16/20 M Truck Tax				730	(730)
In Lieu of Tax				452	(452)
Total Taxes		<u>73,549</u>	<u>72,187</u>	<u>73,050</u>	<u>(863)</u>
Intergovernmental					
Federal Financial Assistance		53,717	34,455		34,455
State Grant		16,633	16,203	97,500	(81,297)
Contracts with Other Governments		893	836		836
Total Intergovernmental		<u>71,243</u>	<u>51,494</u>	<u>97,500</u>	<u>(46,006)</u>
Licenses, Fees, and Permits					
Service Fees		<u>44,561</u>	<u>45,764</u>	<u>45,000</u>	<u>764</u>
Miscellaneous					
Other		<u>927</u>		<u>2,000</u>	<u>(2,000)</u>
Total Cash Receipts / Revenue		<u>190,280</u>	<u>169,445</u>	<u>217,550</u>	<u>(48,105)</u>
Expenditures and Transfers					
Health					
Personal Services		132,670	129,638	133,215	3,577
Contractual Services		27,663	20,964	22,542	1,578
Commodities		25,860	40,337	27,815	(12,522)
Capital Outlay		1,457		1,200	1,200
Employee Benefits		56,159	54,320	64,178	9,858
Reimbursed Expense	(<u>5,670)</u>	<u>(8,278)</u>	<u>(2,550)</u>	<u>5,728</u>
Total Expenditures and Transfers		<u>238,139</u>	<u>236,981</u>	<u>246,400</u>	<u>9,419</u>
Receipts Over (Under)					
Expenditures and Transfers	(47,859)	(67,536)	
Unencumbered Cash, Beginning		<u>49,878</u>	<u>2,019</u>		
Unencumbered Cash, Ending		<u>2,019</u>	<u>(65,517)</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	5,726	6,401	6,349	52
Motor Vehicle Tax		644	691	747	(56)
Recreational Vehicle Tax		12	12	14	(2)
Delinquent Tax		98	99	85	14
16/20 M Truck Tax				65	(65)
In Lieu of Tax				40	(40)
Total Cash Receipts / Revenue		<u>6,480</u>	<u>7,203</u>	<u>7,300</u>	<u>(97)</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>6,480</u>	<u>7,138</u>	<u>7,300</u>	<u>162</u>
Total Expenditures and Transfers		<u>6,480</u>	<u>7,138</u>	<u>7,300</u>	<u>162</u>
Receipts Over (Under)					
Expenditures and Transfers			65		
Unencumbered Cash, Beginning		<u> </u>	<u> </u>		
Unencumbered Cash, Ending		<u> </u>	<u>65</u>		

Mental Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	38,872	39,102	38,512	590
Motor Vehicle Tax		4,993	4,892	5,072	(180)
Recreational Vehicle Tax		91	86	92	(6)
Delinquent Tax		844	693	576	117
16/20 M Truck Tax				438	(438)
In Lieu of Tax				272	(272)
Total Cash Receipts / Revenue		<u>44,800</u>	<u>44,773</u>	<u>44,962</u>	<u>(189)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>44,865</u>	<u>44,334</u>	<u>45,000</u>	<u>666</u>
Total Expenditures and Transfers		<u>44,865</u>	<u>44,334</u>	<u>45,000</u>	<u>666</u>
Receipts Over (Under)					
Expenditures and Transfers	(65)	439		
Unencumbered Cash, Beginning		<u>66</u>	<u>1</u>		
Unencumbered Cash, Ending		<u>1</u>	<u>440</u>		

Greenwood County, Kansas
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	24,206	24,341	23,974	367
Motor Vehicle Tax		3,141	3,048	3,159	(111)
Recreational Vehicle Tax		58	53	57	(4)
Delinquent Tax		527	435	358	77
16/20 M Truck Tax				273	(273)
In Lieu of Tax				169	(169)
Total Cash Receipts / Revenue		<u>27,932</u>	<u>27,877</u>	<u>27,990</u>	<u>(113)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>27,932</u>	<u>27,603</u>	<u>28,000</u>	<u>397</u>
Total Expenditures and Transfers		<u>27,932</u>	<u>27,603</u>	<u>28,000</u>	<u>397</u>
Receipts Over (Under)					
Expenditures and Transfers			274		
Unencumbered Cash, Beginning		<u> </u>	<u> </u>		
Unencumbered Cash, Ending		<u> </u>	<u>274</u>		

Road and Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	998,471	994,175	980,354	13,821
Motor Vehicle Tax		122,502	123,325	130,242	(6,917)
Recreational Vehicle Tax		2,249	2,156	2,358	(202)
Delinquent Tax		21,443	17,703	14,780	2,923
16/20 M Truck Tax				11,258	(11,258)
In Lieu of Tax				6,978	(6,978)
Total Taxes		<u>1,144,665</u>	<u>1,137,359</u>	<u>1,145,970</u>	<u>(8,611)</u>
Intergovernmental					
Special City & County Highway		<u>403,283</u>	<u>393,492</u>	<u>387,963</u>	<u>5,529</u>
Total Cash Receipts / Revenue		<u>1,547,948</u>	<u>1,530,851</u>	<u>1,533,933</u>	<u>(3,082)</u>
Expenditures and Transfers					
Public Works					
Maintenance					
Personal Services		340,313	315,872	378,579	62,707
Contractual Services		44,065	60,734	62,250	1,516
Commodities		783,524	762,397	1,067,512	305,115
Capital Outlay		53,841	5,985	100,000	94,015
Employee Benefits		220,933	200,803	230,131	29,328
Reimbursed Expense	(<u>199,114)</u>	<u>(185,145)</u>	<u>(150,000)</u>	<u>35,145</u>
Total Maintenance		<u>1,243,562</u>	<u>1,160,646</u>	<u>1,688,472</u>	<u>527,826</u>
Transfers					
Operating Transfers Out		<u>269,812</u>	<u>354,255</u>		<u>(354,255)</u>
Total Expenditures and Transfers		<u>1,513,374</u>	<u>1,514,901</u>	<u>1,688,472</u>	<u>173,571</u>
Receipts Over (Under)					
Expenditures and Transfers		34,574	15,950		
Unencumbered Cash, Beginning		<u>276,578</u>	<u>311,152</u>		
Unencumbered Cash, Ending		<u>311,152</u>	<u>327,102</u>		

Greenwood County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 185,733	186,338	182,980	3,358	
Motor Vehicle Tax	11,395	16,823	19,016	(2,193)	
Recreational Vehicle Tax	229	323	380	(57)	
Delinquent Tax	1,517	1,796	2,814	(1,018)	
16/20 M Truck Tax			1,574	(1,574)	
Total Cash Receipts / Revenue	<u>198,874</u>	<u>205,280</u>	<u>206,764</u>	<u>(1,484)</u>	
Expenditures and Transfers					
Public Safety					
Personal Services	28,924	26,339	31,745	5,406	
Contractual Services	34,206	30,137	30,000	(137)	
Commodities	87,375	70,894	50,000	(20,894)	
Capital Outlay	30,502	50,461	78,000	27,539	
Employee Benefits	17,063	16,711	18,466	1,755	
Reimbursed Expense	(224)	(269)		269	
Total Public Safety	<u>197,846</u>	<u>194,273</u>	<u>208,211</u>	<u>13,938</u>	
Transfers					
Operating Transfers Out	6,700	7,968		(7,968)	
Total Expenditures and Transfers	<u>204,546</u>	<u>202,241</u>	<u>208,211</u>	<u>5,970</u>	
Receipts Over (Under)					
Expenditures and Transfers	(5,672)	3,039			
Unencumbered Cash, Beginning	<u>11,001</u>	<u>5,329</u>			
Unencumbered Cash, Ending	<u>5,329</u>	<u>8,368</u>			

Service Program for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	65,666	75,522	74,588	934
Motor Vehicle Tax		7,682	8,081	8,577	(496)
Recreational Vehicle Tax		141	141	155	(14)
Delinquent Tax		1,327	1,133	973	160
16/20 M Truck Tax				741	(741)
In Lieu of Tax				460	(460)
Total Cash Receipts / Revenue		<u>74,816</u>	<u>84,877</u>	<u>85,494</u>	<u>(617)</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>74,816</u>	<u>84,134</u>	<u>85,500</u>	<u>1,366</u>
Total Expenditures and Transfers		<u>74,816</u>	<u>84,134</u>	<u>85,500</u>	<u>1,366</u>
Receipts Over (Under)					
Expenditures and Transfers			743		
Unencumbered Cash, Beginning		<u> </u>	<u> </u>		
Unencumbered Cash, Ending		<u> </u>	<u>743</u>		

Greenwood County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,889	4,645	6,000	(1,355)
Total Cash Receipts / Revenue	<u>4,889</u>	<u>4,645</u>	<u>6,000</u>	<u>(1,355)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>4,970</u>	<u>3,995</u>	<u>11,000</u>	<u>7,005</u>
Total Expenditures and Transfers	<u>4,970</u>	<u>3,995</u>	<u>11,000</u>	<u>7,005</u>
Receipts Over (Under)				
Expenditures and Transfers	(81)	650		
Unencumbered Cash, Beginning	<u>1,186</u>	<u>1,105</u>		
Unencumbered Cash, Ending	<u>1,105</u>	<u>1,755</u>		

Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	24,972	26,828	26,150	678
Motor Vehicle Tax		6,698	3,910	3,210	700
Recreational Vehicle Tax		123	69	58	11
Delinquent Tax		966	704	365	339
16/20 M Truck Tax				278	(278)
In Lieu of Tax				172	(172)
Total Cash Receipts / Revenue		<u>32,759</u>	<u>31,511</u>	<u>30,233</u>	<u>1,278</u>
Expenditures and Transfers					
Public Works					
Contractual Services		11,373	7,538	25,500	17,962
Commodities		11,343	20,762	44,000	23,238
Capital Outlay				13,900	13,900
Total Expenditures and Transfers		<u>22,716</u>	<u>28,300</u>	<u>83,400</u>	<u>55,100</u>
Receipts Over (Under)					
Expenditures and Transfers		10,043	3,211		
Unencumbered Cash, Beginning		<u>121,376</u>	<u>131,419</u>		
Unencumbered Cash, Ending		<u>131,419</u>	<u>134,630</u>		

Special Liability Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$	8		
Total Cash Receipts / Revenue		8		
Expenditures and Transfers				
General Government				
Contractual Services				42,659
Total Expenditures and Transfers				42,659
Receipts Over (Under)				
Expenditures and Transfers		8		
Unencumbered Cash, Beginning		42,659	42,667	
Unencumbered Cash, Ending		42,667	42,667	

Greenwood County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 846	685	1,500	(815)
Total Cash Receipts / Revenue	<u>846</u>	<u>685</u>	<u>1,500</u>	<u>(815)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			4,000	4,000
Total Expenditures and Transfers			<u>4,000</u>	<u>4,000</u>
Receipts Over (Under)				
Expenditures and Transfers	846	685		
Unencumbered Cash, Beginning	<u>539</u>	<u>1,385</u>		
Unencumbered Cash, Ending	<u>1,385</u>	<u>2,070</u>		

Greenwood County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 158,500	30,000
Miscellaneous		
Sale of Surplus Property	11,333	9,161
Reimbursed Expense	25,000	25,000
Total Miscellaneous	11,333	34,161
Total Cash Receipts / Revenue	169,833	64,161
Expenditures and Transfers		
General Government		
Capital Outlay	6,681	17,109
Public Safety		
Capital Outlay	2,483	30,171
Sheriff		
Capital Outlay	32,849	45,414
Total Public Safety	35,332	75,585
Health		
Capital Outlay	26,843	
Economic Development		
Capital Outlay	1,559	2,325
Equipment		
General Government	405	
Total Expenditures and Transfers	70,820	95,019
Receipts Over (Under)		
Expenditures and Transfers	99,013	(30,858)
Unencumbered Cash, Beginning	432,601	531,614
Unencumbered Cash, Ending	531,614	500,756

Greenwood County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
Agriculture				
Capital Outlay				
Total Expenditures and Transfers				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		31,746	31,746	
Unencumbered Cash, Ending		31,746	31,746	

Greenwood County, Kansas
Special Highway Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 80,944	54,255
Total Cash Receipts / Revenue	<u>80,944</u>	<u>54,255</u>
Expenditures and Transfers		
Public Works		
Contractual Services	54,071	106,011
Commodities	142,279	
Reimbursed Expense	(15,778)	
Total Expenditures and Transfers	<u>180,572</u>	<u>106,011</u>
Receipts Over (Under)		
Expenditures and Transfers	(99,628)	(51,756)
Unencumbered Cash, Beginning	<u>558,931</u>	<u>459,303</u>
Unencumbered Cash, Ending	<u><u>459,303</u></u>	<u><u>407,547</u></u>

Greenwood County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 188,868	300,000
Miscellaneous		
Sale of Surplus Property	5,054	414
Total Cash Receipts / Revenue	<u>193,922</u>	<u>300,414</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	66,500	
Equipment		
Public Works	83,239	222,239
Total Expenditures and Transfers	<u>149,739</u>	<u>222,239</u>
Receipts Over (Under)		
Expenditures and Transfers	44,183	78,175
Unencumbered Cash, Beginning	<u>247,784</u>	<u>291,967</u>
Unencumbered Cash, Ending	<u><u>291,967</u></u>	<u><u>370,142</u></u>

Greenwood County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 4,999	3,925
Transfers		
Operating Transfers In	6,700	7,968
Miscellaneous		
Sale of Surplus Property	8,539	9,326
Donations	200	
Lease Purchase Proceeds	229,695	
Total Miscellaneous	238,434	9,326
Total Cash Receipts / Revenue	250,133	21,219
Expenditures and Transfers		
Public Safety		
Capital Outlay	255,664	5,560
Total Expenditures and Transfers	255,664	5,560
Receipts Over (Under)		
Expenditures and Transfers	(5,531)	15,659
Unencumbered Cash, Beginning	61,020	55,489
Unencumbered Cash, Ending	55,489	71,148

Greenwood County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$	40,669		40,669
Licenses, Fees, and Permits				
Emergency Telephone Tax	35,969	47,353	37,000	10,353
Total Cash Receipts / Revenue	<u>35,969</u>	<u>88,022</u>	<u>37,000</u>	<u>51,022</u>
Expenditures and Transfers				
Public Safety				
Capital Outlay	19,398	51,801	95,000	43,199
Budget Credit			40,669	40,669
Total Expenditures and Transfers	<u>19,398</u>	<u>51,801</u>	<u>135,669</u>	<u>83,868</u>
Receipts Over (Under)				
Expenditures and Transfers	16,571	36,221		
Unencumbered Cash, Beginning	33,440	50,011		
Unencumbered Cash, Ending	<u>50,011</u>	<u>86,232</u>		

Greenwood County, Kansas
Special Auto Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 65,155	63,058
Total Cash Receipts / Revenue	<u>65,155</u>	<u>63,058</u>
Expenditures and Transfers		
General Government		
Personal Services	28,599	29,025
Contractual Services	1,887	685
Commodities	2,312	4,001
Employee Benefits	16,415	16,202
Reimbursed Expense	(58)	(600)
Total General Government	<u>49,155</u>	<u>49,313</u>
Transfers		
Operating Transfers Out	<u>7,682</u>	<u>15,518</u>
Total Expenditures and Transfers	<u>56,837</u>	<u>64,831</u>
Receipts Over (Under)		
Expenditures and Transfers	8,318	(1,773)
Unencumbered Cash, Beginning	<u>6,127</u>	<u>14,445</u>
Unencumbered Cash, Ending	<u>14,445</u>	<u>12,672</u>

Greenwood County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 31 of 39

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,426	1,377
Total Cash Receipts / Revenue	<u>1,426</u>	<u>1,377</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>3,251</u>	924
Total Expenditures and Transfers	<u>3,251</u>	<u>924</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,825)	453
Unencumbered Cash, Beginning	<u>3,515</u>	<u>1,690</u>
Unencumbered Cash, Ending	<u><u>1,690</u></u>	<u><u>2,143</u></u>

Greenwood County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 32 of 39

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 2,100	2,900
Total Cash Receipts / Revenue	<u>2,100</u>	<u>2,900</u>
Expenditures and Transfers		
Public Safety		
Commodities	1,880	
Capital Outlay	<u>7,520</u>	
Total Expenditures and Transfers	<u>9,400</u>	
Receipts Over (Under)		
Expenditures and Transfers	(7,300)	2,900
Unencumbered Cash, Beginning	<u>17,165</u>	<u>9,865</u>
Unencumbered Cash, Ending	<u><u>9,865</u></u>	<u><u>12,765</u></u>

Greenwood County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 33 of 39

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,124	10,220
Total Cash Receipts / Revenue	<u>10,124</u>	<u>10,220</u>
Expenditures and Transfers		
General Government		
Commodities		6,155
Capital Outlay	28,109	
Total Expenditures and Transfers	<u>28,109</u>	<u>6,155</u>
Receipts Over (Under)		
Expenditures and Transfers	(17,985)	4,065
Unencumbered Cash, Beginning	43,877	25,892
Unencumbered Cash, Ending	<u>25,892</u>	<u>29,957</u>

Greenwood County, Kansas
Prosecuting Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 34 of 39

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 1,409	
Total Cash Receipts / Revenue	<u>1,409</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,409	
Unencumbered Cash, Beginning	<u>3,105</u>	<u>4,514</u>
Unencumbered Cash, Ending	<u><u>4,514</u></u>	<u><u>4,514</u></u>

Greenwood County, Kansas
Prosecuting Attorney Check Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 35 of 39

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 700	706
Total Cash Receipts / Revenue	<u>700</u>	<u>706</u>
Expenditures and Transfers		
General Government		
Contractual Services	135	
Commodities	<u>75</u>	
Total Expenditures and Transfers	<u>210</u>	
Receipts Over (Under)		
Expenditures and Transfers	490	706
Unencumbered Cash, Beginning	<u>6,343</u>	<u>6,833</u>
Unencumbered Cash, Ending	<u><u>6,833</u></u>	<u><u>7,539</u></u>

Greenwood County, Kansas
Emergency Medical Service Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 36 of 39

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	7,320
Total Cash Receipts / Revenue		7,320
Expenditures and Transfers		
Public Safety		
Contractual Services	1,347	7,320
Total Expenditures and Transfers	1,347	7,320
Receipts Over (Under)		
Expenditures and Transfers	(1,347)	
Unencumbered Cash, Beginning	1,461	114
Unencumbered Cash, Ending	114	114

Greenwood County, Kansas
Criminal Interdiction Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Capital Outlay	1,737	
Total Expenditures and Transfers	1,737	
Receipts Over (Under)		
Expenditures and Transfers	(1,737)	
Unencumbered Cash, Beginning	5,030	3,293
Unencumbered Cash, Ending	3,293	3,293

Greenwood County, Kansas
Section 18 Grant - KDOT Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 552,033	
Total Cash Receipts / Revenue	<u>552,033</u>	
Expenditures and Transfers		
Reconstruction and Remodeling		
Capital Outlay	<u>552,033</u>	
Total Expenditures and Transfers	<u>552,033</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Greenwood County, Kansas
LEPP Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 39 of 39

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 3,507	170
Licenses, Fees, and Permits		
Permits	1,415	1,492
Total Cash Receipts / Revenue	<u>4,922</u>	<u>1,662</u>
Expenditures and Transfers		
Health		
Contractual Services	8,560	2,130
Commodities	164	206
Total Expenditures and Transfers	<u>8,724</u>	<u>2,336</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,802)	(674)
Unencumbered Cash, Beginning	<u>11,002</u>	<u>7,200</u>
Unencumbered Cash, Ending	<u><u>7,200</u></u>	<u><u>6,526</u></u>

Greenwood County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Climax City General	\$	5,218	4,870	348
Eureka City General		475,524	468,873	6,651
Eureka City Bond and Interest		74,965	73,937	1,028
Eureka City Library		69,181	68,225	956
Eureka City Special Water		1,071	1,071	
Fall River City General		26,065	25,349	716
Fall River City Library		1,341	1,307	34
Fall River City Bond and Interest		5,333	5,112	221
Fall River City Spec Sewer and Trash		321	321	
Fall River City Spec Mowing		688	688	
Hamilton City General		29,823	29,421	402
Hamilton City Library		7,409	7,329	80
Hamilton City Police and Fire		2,634	2,568	66
Climax City Prepaid	900	233,505	230,239	4,166
Madison City Bond and Interest		62,366	61,831	535
Madison City Library		26,253	26,021	232
Neal City Lights		663	645	18
Severy City General		59,170	58,070	1,100
Severy City Cemetery		4,654	4,584	70
Severy City Employee Benefit		12,513	12,290	223
Virgil City General		18,911	18,873	38
Virgil City Sewer		144	144	
Subtotal Cities	<u>900</u>	<u>1,117,752</u>	<u>1,101,768</u>	<u>16,884</u>
Townships:				
Bachelor Township General		2,935	2,877	58
Bachelor Township Road		38,682	37,730	952
Bachelor Township Noxious Weed		1,983	1,924	59
Eureka Township General		4,425	4,372	53
Eureka Township Road		53,829	53,163	666
Eureka Township Noxious Weed		2	2	
Fall River Township General		3,930	3,886	44
Fall River Township Road		39,011	38,849	162
Janesville Township General		5,168	5,135	33
Janesville Township Road		178,236	177,226	1,010
Lane Township General		1,483	1,479	4
Lane Township Road		33,553	33,488	65
Madison Township General		15,203	15,075	128
Madison Township Road		134,867	133,950	917
Madison Township Noxious Weed		8,923	8,861	62
Madison Township Cemetery		35,120	34,776	344
Otter Creek Township General		3,776	3,760	16
Otter Creek Township Road		86,703	86,478	225
Pleasant Grove Township General		1,298	1,295	3
Pleasant Grove Township Road		25,418	25,383	35
Pleasant Grove Township Noxious Weed		1,401	1,398	3
Pleasant Grove Township Cemetery		1,168	1,166	2
Quincy Township General		1,523	1,507	16
Quincy Township Road		24,667	24,474	193

Greenwood County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Quincy Township Noxious Weed		2,038	2,021	17
Quincy Township Cemetery		2,583	2,566	17
Salem Township General		3,761	3,741	20
Salem Township Road		17,203	17,125	78
South Salem Township General		1,568	1,553	15
South Salem Township Road		37,070	36,780	290
South Salem Township Cemetery		5,019	4,992	27
South Salem Township Hall		1,216	1,206	10
South Salem Township Special Road		2	2	
Salt Springs Township General		227	213	14
Salt Springs Township Road		59,882	59,344	538
Salt Springs Township Cemetery		3,021	2,981	40
Shell Rock Township General		2,461	2,449	12
Shell Rock Township Road		74,704	74,368	336
Shell Rock Township Cemetery		2,962	2,948	14
Spring Creek Township General		2,423	2,412	11
Spring Creek Township Road		26,463	26,309	154
Spring Creek Township Noxious Weed		962	956	6
Spring Creek Township Special Road		41	41	
Spring Creek Township Cemetery		2,504	2,489	15
Spring Creek Township Hall		1,159	1,152	7
Twin Grove Township General		10,643	10,568	75
Twin Grove Township Road		61,402	61,135	267
Twin Grove Township Noxious Weed		1,930	1,930	
Twin Grove Township Hall		2,196	2,196	
Subtotal Townships		<u>1,026,744</u>	<u>1,019,731</u>	<u>7,013</u>
Schools:				
USD No. 205 General		11,527	11,527	
USD No. 205 Capital Outlay		1,137	1,137	
USD No. 205 Bond and Interest		8,261	8,261	
USD No. 205 Supplemental General		13,496	13,496	
USD No. 245 General		21,231	21,231	
USD No. 245 Capital Outlay		116	116	
USD No. 245 Supplemental General		33,259	33,259	
USD No. 282 General		55,058	55,058	
USD No. 282 Capital Outlay		1,150	1,150	
USD No. 282 Supplemental General		117,279	116,237	1,042
USD No. 386 General		224,600	224,600	
USD No. 386 Supplemental General		314,737	312,470	2,267
USD No. 389 General		418,721	418,721	
USD No. 389 Capital Outlay		57,726	57,364	362
USD No. 389 Recreation		91,009	89,866	1,143
USD No. 389 Bond and Interest		433,928	428,277	5,651
USD No. 389 Supplemental General		711,228	702,246	8,982
USD No. 390 General		150,622	150,622	
USD No. 390 Capital Outlay		8,547	8,485	62
USD No. 390 Recreation		4,269	4,238	31
USD No. 390 General		225,031	223,646	1,385
USD No. 484 Recreation		3,775	3,726	49

Greenwood County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
USD No. 484 General		38,607	38,607	
USD No. 484 Bond and Interest		4	4	
USD No. 484 Capital Outlay		10,062	9,931	131
USD No. 484 Supplemental General		53,503	52,806	697
USD No. 492 General		19,686	19,686	
USD No. 484 Capital Outlay		3,940	3,940	
USD No. 484 Supplemental General		27,644	27,644	
USD No. 484 Bond and Interest		10,943	10,943	
Subtotal Schools		<u>3,071,096</u>	<u>3,049,294</u>	<u>21,802</u>
Cemeteries:				
Piedmont Cemetery	2	4,886	4,886	2
Otter Creek Cemetery		2,604	2,586	18
Virgil Cemetery		8,797	8,772	25
Caley Cemetery		722	722	
Janesville Cemetery		2,805	2,785	20
Subtotal Cemeteries	<u>2</u>	<u>19,814</u>	<u>19,751</u>	<u>65</u>
Watershed Districts:				
Watershed No. 18 General		2,263	2,263	
Watershed No. 21 General	15	49,075	48,679	411
Watershed No. 24 General	510	52,931	52,610	831
Watershed No. 47 General		38	38	
Watershed No. 48 General		1,088	1,088	
Watershed No. 72 General		18,120	17,941	179
Watershed No. 76 General		353	353	
Watershed No. 83 General	2	19,227	19,146	83
Watershed No. 97 General		1,545	1,545	
Subtotal Watershed Districts	<u>527</u>	<u>144,640</u>	<u>143,663</u>	<u>1,504</u>
Regional Library:				
SEK Library General		56,732	56,245	487
SEK Library Employee Benefits		4,208	4,173	35
Subtotal Regional Library		<u>60,940</u>	<u>60,418</u>	<u>522</u>
Total Subdivisions	<u>1,429</u>	<u>5,440,986</u>	<u>5,394,625</u>	<u>47,790</u>
State Funds:				
State Educational Building		61,070	60,482	588
State Institutional Building		30,535	30,241	294
Total State Funds		<u>91,605</u>	<u>90,723</u>	<u>882</u>
Other Agency Funds:				
Payroll Clearing	27,116	1,598,416	1,592,039	33,493
Motor Vehicle Licenses	(264)	487,093	481,792	5,037
Driver License Fees	353	19,594	19,656	291
Game Licenses	19			19
Cereal Malt Beverage Licenses		350	175	175
Heritage Trust	252	1,541	1,417	376
Unclaimed Money	143			143
Stray Animal	39			39

Greenwood County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Township/City Prepaids	10,095	17,932	17,589	10,438
Clerk of Court Release	483	3,376	3,256	603
Sales Tax	11,593	216,717	211,105	17,205
Confiscated Cash Holding - Sheriff	3,100	3,190	1,200	5,090
State Election Fees		875	875	
Oil & Gas Depletion Fund		54,804		54,804
Treasurer's Holding Account		1,275	1,275	
Neighborhood Revitalization		3,294	3,294	
Total Other Agency Funds	<u>52,929</u>	<u>2,408,457</u>	<u>2,333,673</u>	<u>127,713</u>
Distributable Funds:				
Current Tax	5,737,113	9,078,179	8,816,277	5,999,015
Delinquent Tax	68,790	210,167	182,757	96,200
Motor Vehicle Tax	237,077	999,226	994,433	241,870
Recreational Vehicle Tax	4,238	18,010	18,112	4,136
Countywide Sales Tax	54,511	617,737	629,535	42,713
Mineral Production Tax	2,450	16,506	14,631	4,325
In Lieu of Tax		1,931	1,931	
Special City and County Highw		451,859	451,859	
Total Distributable Funds	<u>6,104,179</u>	<u>11,393,615</u>	<u>11,109,535</u>	<u>6,388,259</u>
Total Agency Funds	<u>6,158,537</u>	<u>19,334,663</u>	<u>18,928,556</u>	<u>6,564,644</u>

County of Greenwood, Kansas
Reconciliation of 2011 Tax Roll
For the Year Ended December 31, 2012

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	9,099,474
Add: Supplemental Tax Roll		5,373
Deduct: Taxes Abated		<u>(62,502)</u>
Tax Roll as Adjusted		<u><u>9,042,345</u></u>
<u>County Treasurer's Accounting:</u>		
Total Taxes Distributed	8,795,292	
Uncollected:		
Personal Property	55,825	
Real Estate	<u>191,228</u>	
Total Uncollected		<u><u>9,042,345</u></u>
Net Tax Roll		<u><u>9,042,345</u></u>

County of Greenwood, Kansas
Marsha Ramsey, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
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Balance - January 1	\$	20
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Receipts:

Mortgage Registration Fees	38,579
Recording Fees and Copies	21,209
Heritage Trust Fees	1,541
Technology Fees	<u>10,220</u>

Total Receipts	71,549
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Disbursements:

To County Treasurer:	<u>71,549</u>
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Balance - December 31	<u><u>20</u></u>
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Composition of Cash:

Cash on Hand	<u><u>20</u></u>
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County of Greenwood, Kansas
Tami Evenson, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
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Balance - January 1	\$	11,873
<u>Receipts:</u>		
State Clerk Fees	62,914	
LETC Fees	10,335	
IDS	349	
Criminal Probation Fee	4,848	
Drivers License Reinstatement Fees	2,370	
Indigent Defense Fee	253	
Interest	13	
Fines, Penalties and Forfeitures	88,763	
Marriage License Fees	1,770	
KBI DNA Database Fee	1,532	
County Clerk Fees	1,630	
PATF Fees	1,377	
Juvenile Supervision Fee	304	
Attorney Fees - County	5,830	
Worthless Check Fees	176	
Diversion Fees	7,137	
Miscellaneous Fees	1,966	
Juvenile Diversion Fee	150	
Law Library Fees	6,663	
Attorney Fees - State	7,233	
KBI Lab Fees	3,502	
Bonds	22,849	
Restitution	13,765	
Unapplied Receipts	10,134	
Judgments	32,575	
Judicial Branch Surcharge Fees	24,886	
Total Receipts		313,324
<u>Disbursements:</u>		
To State Treasurer:		
State Clerk Fees	62,914	
LETC Fees	10,335	
IDS	349	
Criminal Probation Fee	4,848	
Drivers License Reinstatement Fees	2,370	
Indigent Defense Fees	253	
Interest	13	
Fines, Penalties and Forfeitures	88,763	
Marriage License Fees	1,770	
KBI DNA Database Fee	1,532	
Attorney Fees	7,233	
State Forfeiture		
Judicial Branch Surcharge Fees	24,886	
To County Treasurer:		
County Clerk Fees	1,630	
PATF Fees	1,377	
Juvenile Supervision Fee	304	
Attorney Fees	5,830	
Worthless Check Fees	176	
Diversion Fees	7,137	
Miscellaneous Fees	1,966	
Juvenile Diversion Fee	150	
To Others:		
Law Library Fees	6,663	
KBI Lab Fees	3,502	
Bonds	16,467	
Restitution	13,808	
Unapplied Receipts	9,856	
Judgments	22,931	
Total Disbursements		297,063
Balance - December 31		28,134
Composition of Ending Balance:		
Cash on Hand	50	
Demand Deposit - Emprise Bank, Eureka, Kansas	28,084	28,134

County of Greenwood, Kansas
Rusty Bitler, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 3 of 3)

Balance - January 1	\$	0
<u>Receipts:</u>		
Delinquent Tax Warrants		
Jail Keep		
City Contracts	221,000	
VIN Fees	3,750	
Sheriff Fees	4,149	
Conceal and Carry Permits	2,470	
Registered Offenders	<u>2,270</u>	
Total Receipts		233,639
<u>Disbursements:</u>		
To County Treasurer	233,264	
To Highway Patrol - VIN Fees	375	
Total Disbursements		<u>233,639</u>
Balance - December 31		<u><u>0</u></u>

County of Greenwood, Kansas
Reconciliation of Expenditures
For the Year Ended December 31, 2011

Schedule 6

Total Expenditures per Schedule 1 \$ 5,594,079

Plus Non Budgeted Funds:

Economic Development Loan	548
Special Equipment Reserve Fund	95,019
Special County Building Fund	5,516
Special Highway Fund	106,011
Special Machinery Fund	222,239
Special Rural Fire Equipment	5,560
Special Auto Fund	64,831
Prosecuting Attorney Training Fund	924
Register of Deeds Technology Fund	6,155
Emergency Medical Service Grant	7,320
LEPP Grant	<u>2,336</u>

Total Expenditures per Financial Statement 6,110,538